

2005 DRAFTING REQUEST

Assembly Amendment (AA-SB167)

Received: **11/02/2005**

Received By: **pgrant**

Wanted: **As time permits**

Identical to LRB:

For: **John Lehman (608) 266-0634**

By/Representing: **JoAnna Stoll**

This file may be shown to any legislator: **NO**

Drafter: **pgrant**

May Contact:

Addl. Drafters: **mshovers**

Subject: **Tax, Individual - income credit**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.LehmanJ@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for pediatric HIV programs

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 11/02/2005	kfollett 11/03/2005		_____ _____			
/1			pgreensl 11/04/2005	_____ _____	sbasford 11/04/2005	sbasford 11/04/2005	

FE Sent For:

<END>

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/?	pgrant	11/15/05	11/15/05	11/15/05			
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11/15/05	11/15/05	11/15/05					

FE Sent For:

<END>

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

11/2/05

Jo / John Lehman

amdt to SB 167 - up on 9th

include vote for pediatric HIV
care programs

2005

Date (time)
needed

Friday p.m.

LRBa 1316 / 1

AMENDMENT

DN

MES & PG: kjf:

See form AMENDMENTS — COMPONENTS & ITEMS.

S A AMENDMENT

TO S A AMENDMENT (LRBa /),

TO S A SUBSTITUTE AMENDMENT (LRBs /),

TO 2005 SB SJR SR AB AJR AR 167 (LRB- /)

At the locations indicated, amend the bill as follows:

(fill ONLY if "engrossed" or "as shown by")

#. Page 1, line 2: alter "sclerosis" insert

"and pediatric human immunodeficiency virus infection"

#. Page 2, line 7: delete "and (5g)(i)" and

substitute "(5g)(i), and (5h)(i)"

#. Page ..., line ...:

#. Page 5, line 22: after that line insert:

#. Page ..., line ...:

(End)

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all of the money it receives from the checkoff to entities in Wisconsin that pledge to use the funds for health-related programs for people with multiple sclerosis in Wisconsin. Annually, NMSS will report to the legislature and the governor on what entities have received the proceeds of the checkoff and what programs were supported with such funds.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.566 (1) (hp) of the statutes is amended to read:

20.566 (1) (hp) *Administration of endangered resources; professional football district; breast cancer research; multiple sclerosis programs voluntary payments.*

The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), (5e), and (5f), and (5g) and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i), and (5g) (i) ^{and (5h) (i)} shall be credited to this appropriation.

SECTION 2. 71.10 (5g) of the statutes is created to read:

71.10 (5g) ^{PEDIATRIC HUMAN IMMUNODEFICIENCY VIRUS INFECTION} ~~MULTIPLE SCLEROSIS~~ PROGRAMS CHECKOFF. (a) *Definitions.* In this subsection:

1. "Department" means the department of revenue.

2. "Society" means the ~~National Multiple Sclerosis Society~~.

(b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate on the return any amount of additional payment or any amount of a refund due that individual for programs for ~~people~~ ^{children} with ~~multiple sclerosis~~ ^{human immunodeficiency virus infection}.

"Network" means the Wisconsin HIV Primary Care Support Network

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children

2. 'Designation added to tax owed.' If the individual owes any tax, the individual shall remit in full the tax due and the amount designated on the return for programs for ~~people~~ with multiple sclerosis when the individual files a tax return.

3. 'Designation deducted from refund.' Except as provided in par. (d), if the individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80 (3) and (3m), the department shall deduct the amount designated on the return for programs for ~~people~~ with multiple sclerosis from the amount of the refund.

(c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails to remit an amount equal to or in excess of the total of the actual tax due, after error corrections, and the amount designated on the return for programs for ~~people~~ with multiple sclerosis:

1. The department shall reduce the designation for programs for ~~people~~ with multiple sclerosis to reflect the amount remitted in excess of the actual tax due, after error corrections, if the individual remitted an amount in excess of the actual tax due, after error corrections, but less than the total of the actual tax due, after error corrections, and the amount originally designated on the return for programs for ~~people~~ with multiple sclerosis.

2. The designation for programs for ~~people~~ with multiple sclerosis is void if the individual remitted an amount equal to or less than the actual tax due, after error corrections.

(d) *Errors; insufficient refund.* If an individual is owed a refund that does not equal or exceed the amount designated on the return for programs for ~~people~~ with multiple sclerosis, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the department shall reduce the designation for programs for ~~people~~ with multiple sclerosis to reflect the actual amount of the refund that the

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SECTION 2

1 individual is otherwise owed, after crediting under ss. 71.75 (9) and 71.80 (3) and
2 (3m) and after error corrections.

3 (e) *Conditions.* If an individual places any conditions on a designation for
4 programs for ~~people with multiple sclerosis~~ ^{children}, the designation is void.

5 (f) *Void designation.* If a designation for programs for ~~people with multiple~~
6 ~~sclerosis~~ is void, the department shall disregard the designation and determine
7 amounts due, owed, refunded, and received without regard to the void designation.

8 (g) *Tax return.* The secretary of revenue shall provide a place for the
9 designations under this subsection on the individual income tax return.

10 (h) *Certification of amounts.* Annually, on or before September 15, the
11 secretary of revenue shall certify to the society, the department of administration,
12 and the state treasurer all of the following:

13 1. The total amount of the administrative costs, including data processing
14 costs, incurred by the department in administering this subsection during the
15 previous fiscal year.

16 2. The total amount received from all designations for programs for ~~people with~~
17 ~~multiple sclerosis~~ made by taxpayers during the previous fiscal year.

18 3. The net amount remaining after the administrative costs, including data
19 processing costs, under subd. 1. are subtracted from the total received under subd.
20 2.

21 (i) *Appropriations, disbursement of funds to the society.* From the moneys
22 received from designations for programs for ~~people with multiple sclerosis~~
23 amount equal to the sum of administrative expenses, including data processing
24 costs, certified under par. (h) 1. shall be deposited in the general fund and credited
25 to the appropriation account under s. 20.566 (1) (hp), and the net amount remaining

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1 that is certified under par. (h) 3. shall be forwarded to the ~~society~~^{network} for disbursement
2 under par. (k).

3 (j) *Amounts subject to refund.* Amounts designated for programs for ~~people~~^{children}
4 with ~~multiple sclerosis~~ under this subsection are not subject to refund to the taxpayer
5 unless the taxpayer submits information to the satisfaction of the department,
6 within 18 months after the date on which the taxes are due or the date on which the
7 return is filed, whichever is later, that the amount designated is clearly in error. Any
8 refund granted by the department under this paragraph shall be deducted from the
9 moneys received under this subsection in the fiscal year for which the refund is
10 certified.

11 (k) *Disbursements by the society.* The ~~society~~^{network} shall disburse all of the funds that
12 it receives under par. (i) to entities located in Wisconsin that operate ~~health-related~~
13 programs for ~~people~~^{children} with ~~multiple sclerosis~~, and the entities that receive the funds
14 shall pledge to the society that they will use the money they receive solely for
15 ~~health-related~~^{children} programs for ~~people~~ with ~~multiple sclerosis~~ in Wisconsin.

16 (L) *Report to legislature, governor.* Not later than the first day of the 12th
17 month beginning after the effective date of this paragraph [revisor inserts date],
18 and annually thereafter, the ~~society~~^{network} shall prepare a report detailing the entities to
19 which the ~~society~~^{network} distributed funds under par. (k), the amount of money each entity
20 received, and the ~~health-related multiple sclerosis~~ programs on which the money
21 was spent. The report shall be distributed to the appropriate standing committees
22 of the legislature in the manner provided under s. 13.172 (3) and to the governor.))

23 **SECTION 3. Initial applicability.**

24 (1) This act first applies to taxable years beginning on January 1 of the year
25 in which this subsection takes effect, except that if this subsection takes effect after

human immunodeficiency virus infection

SENATE BILL 167

SECTION 3

1 July 31 this act first applies to taxable years beginning on January 1 of the year
2 following the year in which this subsection takes effect.

3 (END)

B-note

(insert A)

#. Page 2, line 3: after "sclerosis"
insert "and pediatric human immunodeficiency
virus infection".

#. Page 2, line 5: delete "and (sg)" and
substitute "(sg), and (sh)".

Date

PG: kjf

(DN)

Representative Lehman:

1. This draft specifies the Wisconsin HIV
Primary Care Support Network as the
agency responsible for ~~distributing~~ disbursing
the funds received from designations. OK?
The Network is a decentralized program for
care of children, adolescents, and ^{women} women
infected with HIV. It's located at Children's
Hospital of Wisconsin in Milwaukee and is administered
by the Medical College of Wisconsin.

2. As you know, this amendment could be
ruled
ruled nongermane.

PG

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBa1316/1dn
PG:kjf:pg

November 3, 2005

Representative Lehman:

1. This draft specifies the Wisconsin HIV Primary Care Support Network as the agency responsible for disbursing the funds received from designations. OK? The Network is a decentralized program for care of children, adolescents, and women infected with HIV. It's located at Children's Hospital of Wisconsin in Milwaukee and is administered by the Medical College of Wisconsin.
2. As you know, this amendment could be ruled nongermane.

Peter R. Grant
Managing Attorney
Phone: (608) 267-3362
E-mail: peter.grant@legis.state.wi.us